

REGISTERED NUMBER: 09623435 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2018

for

Big Lights Group Ltd

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for the Year Ended 31 March 2018**

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Big Lights Group Ltd

Company Information
for the Year Ended 31 March 2018

DIRECTOR:	Mr J Blakemore
REGISTERED OFFICE:	Bellarmino House 14 Upper Church Street Chepstow Monmouthshire NP16 5EX
REGISTERED NUMBER:	09623435 (England and Wales)
ACCOUNTANTS:	Macario Lewin Chartered Accountants Bellarmino House 14 Upper Church Street Chepstow Monmouthshire NP16 5EX

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Big Lights Group Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Big Lights Group Ltd for the year ended 31 March 2018 which comprise the Profit and Loss Account, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Big Lights Group Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Big Lights Group Ltd and state those matters that we have agreed to state to the director of Big Lights Group Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Big Lights Group Ltd and its director for our work or for this report.

It is your duty to ensure that Big Lights Group Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Big Lights Group Ltd. You consider that Big Lights Group Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Big Lights Group Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Macario Lewin
Chartered Accountants
Bellarmine House
14 Upper Church Street
Chepstow
Monmouthshire
NP16 5EX

17 December 2018

Abridged Balance Sheet
31 March 2018

	31.3.18 £	31.3.17 £
CURRENT ASSETS		
Debtors	1,420	5,541
Cash at bank	<u>30,332</u>	<u>33,855</u>
	31,752	39,396
CREDITORS		
Amounts falling due within one year	<u>8,593</u>	<u>8,818</u>
NET CURRENT ASSETS	<u>23,159</u>	<u>30,578</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>23,159</u>	<u>30,578</u>
CAPITAL AND RESERVES		
Called up share capital	100	100
Retained earnings	<u>23,059</u>	<u>30,478</u>
SHAREHOLDERS' FUNDS	<u>23,159</u>	<u>30,578</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 17 December 2018 and were signed by:

Mr J Blakemore - Director

Notes to the Financial Statements
for the Year Ended 31 March 2018

1. STATUTORY INFORMATION

Big Lights Group Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates and sales taxes. Turnover is recognised when the right to consideration arises which occurs when the services are provided.

Taxation

Taxation represents the sum of tax currently payable and deferred tax.

The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on all timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantially enacted by the end of the reporting period.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2017 - 1) .

4. RELATED PARTY DISCLOSURES

During the year, total dividends of £30,000 (2017 - £20,000) were paid to the director .

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.